

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public Services - Commercial Taxes Department - Gross negligence in issuance of way bills indiscriminately - Causing loss of revenue to Government - Disciplinary proceedings initiated against Sri A.A.P.Nageswar, formerly Commercial Tax Officer, Proddutur, Kadapa District - Charges proved - Dismissed from service - OA filed - Hon`ble Tribunal suspended dismissal orders and ordered to conclude enquiry - Fresh inquiry conducted - Charge proved - Inquiry Report communicated - Representation - Punishment of withholding entire (100%) pension and Gratuity permanently besides recovery of loss of Rs.49,46,432/- - Imposed - Review petition filed - Considered - Punishment modified to that of 5% cut in pension for two years -Orders - Issued.

REVENUE (VIGILANCE-II) DEPARTMENT

G.O.Rt.No.1062

Dated : 28-10-2015
Read the following :

- 1.G.O.Ms.No.1197, Revenue (Vig.I) Department, dated 17-10-2008.
- 2.From Andhra Pradesh Administrative Tribunal. Hyderabad, interim orders dt.06-04-2010 in O.A.No.1826/2010 filed by Sri A.A.P. Nageswar, CTO (dismissed)
- 3.G.O.Rt.No.216, Revenue (Vig.I) Department, dated 17-02-2011.
- 4.Orders of Andhra Pradesh Administrative Tribunal, Hyderabad dated 04-10-2012 in O.A.No.1826/2010 filed by Sri A.A.P.Nageswar, Commercial Tax Officer (under orders of dismissal).
- 5.From CCT, AP., Hyderabad, Lr.No.Vig.I(D3)/3088/96, dt.31-12-2012.
- 6.Government Memo No.15205/Vig.I(1)/2010-15, dated:10-01-2013.
- 7.Government Memo No.15205/Vig.I(1)/2010-16, dated: 10-01-2013.
- 8.From Sri A.A.P.Nageswar, CTO (Retired), representation, dt.24-01-2013.
- 9.From CCT, AP, Hyderabad, Lr.No.VI/3088/1996, dated 15-02-2013.
- 10.Govt.Memo No.15205/Vig.I(1)/2010-17, dated 15-03-2013.
- 11.From CCT, AP., Hyderabad, Lr.No.VI/3088/1996, dt.22-04-2013 along with representation of Sri A.A.P.Nageswar, CTO (Retd), dated 18-04-2013.
- 12.Government Letter No.15205/Vig.I(1)/2010-20, dated 17-07-2013.
- 13.From Secretary, APPSC, Hyd, Lr.No.1647/RT/2/2013, dt.29-07-2013.
- 14.G.O.Rt.No.1244, Revenue (Vig.I) Department, dated 08-08-2013.
- 15.Review petition dated 26-09-2013 filed by Sri A.A.P.Nageswar, CTO (Retired) received from CCT vide Lr.No.V1/3088/96, dated:13-11-2013.
- 16.Lr.No.42483/Vig.II(3)/2013-1, dated: 10-08-2015 and 14-09-2015.
- 17.From Prl.Secretary, APPSC, Hyd, Lr.No.691/DC&C/2/2015, dt.06-10-2015.

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ORDER :

Whereas, disciplinary action has been initiated against Sri A.A.P. Nageswar, for the irregularity committed by him while working as Deputy Commercial Tax Officer, Proddutur, Kadapa (YSR) District in issuance of way bills indiscriminately to the Dealers of Stones and Stone Slabs and also issuance of way bills indiscriminately to Oil Dealers and thereby causing huge loss to the Government exchequer and as the guilt of the charged officer has been proved in the inquiry, the Government after following due procedure have imposed the punishment of dismissal from service against the charged officer, vide reference 1st read above.

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2. Aggrieved by the above dismissal orders, Sri A.A.P. Nageswar, Commercial Tax Officer (dismissed) has filed O.A.No.1826/2010. The Hon`ble Andhra Pradesh Administrative Tribunal, Hyderabad in its interim orders, dated: 06-04-2010 has suspended the dismissal order and directed to continue the applicant in service, until further orders, vide reference 2nd read above. Accordingly, the Government have reinstated the charged officer into service and placed him under deemed suspension with effect from 17-10-2008 i.e., (from the date of dismissal orders), vide reference 3rd read above. While the inquiry is under progress the Charged Officer has retired from service on 31-08-2012 on attaining the age of superannuation. The Hon`ble Tribunal has finally disposed the Original Application with a direction to conclude the enquiry and pass final orders, vide reference 4th read above.

3. And whereas, as per the directions of the Hon`ble Andhra Pradesh Administrative Tribunal, Hyderabad, the inquiry in the disciplinary proceedings initiated against Sri A.A.P.Nageswar, former Commercial Tax Officer, Proddutur, Kadapa District has been completed and the guilt of the Charged Officer has been proved. The Government after examining the Inquiry Report and after arriving the loss caused due to the irregularity committed by the Charged Officer as Rs.49,46,432/- and after following due procedure have imposed the punishment of withholding of entire (100%) pension and Gratuity permanently besides recovery of loss of Rs.49,46,432/- (Rupees Forty Nine Lakhs Forty Six Thousand Four Hundred and Thirty Two only) from the Charged Officer, under rule 9 of Andhra Pradesh Revised Pension Rules, 1980, vide reference 14th read above.

4. And whereas, the Charged Officer has filed the review petition against the above punishment imposed by the Government vide reference 15th read above within the time limit prescribed under Rule 40 of Andhra Pradesh Civil Services (Classification, Control and Appeal) Rules, 1991. In the Review petition, he has stated that he has issued the way bills to the dealers of stones and stone slabs and oil millers as per circular instructions issued by Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad vide No.A1(3)/364/95, dt.05-02-1996 only, but not discriminately and also not caused any revenue loss to the Government. The waybills utilization statements obtained by him at the time of issue of waybills have been filed in the concerned assessment files for verification at the time of assessment and after his transfer, his successors have finalized the assessment by using their best judgment duly considering the entire turnover involved in waybills. The Charged Officer has further referred the cases of certain delinquent Officers (Sarvasri) 1) N.Md.Rahamathulla, 2) K.Mohan Das, 3) R.Sadananda Rao & Ermaiah, 4) P.Paradesi, Deputy Commercial Tax Officers, 5) P.Rama Rao and 6) K.Bashaiah, Commercial Tax Officers against whom disciplinary action has been initiated on similar charges and awarded lesser punishment and requested the Government to review his case and to drop the punishment imposed against him.

5. And whereas, the Government have examined the matter with the cases referred by the Charged Officer in respect of Sri N.Md.Rahamathulla and Sri P.Paradesi, Deputy Commercial Tax Officers and Sri P.Rama Rao, Commercial Tax Officer and observed that disciplinary action has been initiated against them for issuing way bills to the dealers indiscriminately without proper verification and without obtaining the way bills utilization statements before issue of fresh way bills as in the case of present Charged Officer, i.e., Sri A.A.P.Nageswar, Commercial Tax Officer, (now Retired) and further observed that in all the three cases it is reported that a loss of Rs.65,15,295/-, Rs.120.62 lakhs and Rs.204.96 lakhs respectively under Andhra Pradesh General Sales Tax Act, 1957 and Central Sales Tax Act, 1956 has been caused. The Government after

examining the matter in the above three cases have imposed the punishment of stoppage of one Annual Grade Increment with cumulative effect against Sri N.Md.Rahamathullah, Deputy Commercial Tax Officer, 5% cut in pension for two years against Sri P.Paradesi, Deputy Commercial Tax Officer. Against Sri P.Rama Rao, Commercial Tax Officer, Government have initially imposed the punishment of stoppage of four Annual Grade Increments with cumulative effect and later after considering the review petition filed by the above Charged Officer, have reduced the punishment to that of stoppage of one increment without cumulative effect.

6. Whereas the Government have reviewed the petition filed by Sri A.A.P.Nageswar, Commercial Tax Officer, (now Retired), with reference to the cases referred above and decided to modify the punishment of withholding of pension and gratuity permanently, besides recovery of loss of Rs.49,46,432/- (Rupees Forty Nine Lakhs, Forty Six Thousands Four Hundred and Thirty Two only) to that of 5% cut in pension for two years on par with the punishment imposed against Sri P.Paradesi, Deputy Commercial Tax Officer, under Rule 9 of Andhra Pradesh Revised Pension Rules, 1980. The Andhra Pradesh Public Service Commission has also agreed with the revised proposal of the Government in the reference 17th read above (copy enclosed).

7. Now, therefore in exercise of the powers conferred under Rule 40 of Andhra Pradesh Civil Services (Classification, Control and Appeal) Rules read with Rule 9 (1) of Andhra Pradesh Revised Pension Rules, 1980, the Government hereby order to modify the punishment of withholding of pension and gratuity permanently, besides recovery of loss of Rs.49,46,432/- (Rupees Forty Nine Lakhs, Forty Six Thousands Four Hundred and Thirty Two only) imposed against Sri A.A.P.Nageswar, Commercial Tax Officer, (now Retired) to that of 5% cut in pension for two years.

8. The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad shall take necessary further action in the matter, accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

AJEYA KALLAM
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

Sri A.A.P.Nageswar, Commercial Tax Officer (Retired) (w.e).

through the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

(with a request to serve the G.O on the individual and send the served copy with dated signature to Government)

The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

Copy to:

The Secretary to Vigilance Commissioner, Andhra Pradesh, Vigilance Commission, Hyd.

The Principal Secretary, Andhra Pradesh Public Service Commission, Hyderabad.

The Accountant General, Andhra Pradesh, Hyderabad.

The Director, Treasuries & Accounts, Andhra Pradesh, Hyderabad.

The Revenue (Commercial Tax . I) Department.

SF/SC

// FORWARDED :: BY ORDER//

SECTION OFFICER

